

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

RUN ON 07/05/11

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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 06 / MSAD 06

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2010)	1,850	912	2,762	1,245	4,007
10	ATTENDING PUPILS (OCTOBER 2010)	1,818	939	2,757	1,234	3,991
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	1,834.0	925.5	2,759.5 (69%)	1,239.5 (31%)	3,999.0

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	107.9 (17:1)	57.8 (16:1)	82.6 (15:1)	=	248.3	/	258.3	=	.96 X	12487,583	=	8271,775	3716,305
B.	GUIDANCE	5.2 (350:1)	2.6 (350:1)	5.0 (250:1)	=	12.8	/	20.1	=	.64 X	1004,272	=	443,486	199,248
C.	LIBRARIANS	2.3 (800:1)	1.2 (800:1)	1.5 (800:1)	=	5.0	/	5.0	=	1.00 X	268,372	=	185,177	83,195
D.	HEALTH	2.3 (800:1)	1.2 (800:1)	1.5 (800:1)	=	5.0	/	7.0	=	.71 X	355,044	=	173,936	78,145
E.	EDUCATION TECHS	18.3 (100:1)	9.3 (100:1)	5.0 (250:1)	=	32.6	/	66.0	=	.49 X	1220,491	=	412,648	185,393
F.	LIBRARY TECHS	3.7 (500:1)	1.9 (500:1)	2.5 (500:1)	=	8.1	/	4.0	=	2.03 X	61,971	=	86,803	38,998
G.	CLERICAL	9.2 (200:1)	4.6 (200:1)	6.2 (200:1)	=	20.0	/	29.1	=	.69 X	852,263	=	405,762	182,299
H.	SCHOOL ADMIN.	6.0 (305:1)	3.0 (305:1)	3.9 (315:1)	=	12.9	/	13.0	=	.99 X	1033,146	=	705,742	317,073

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		102,102	45,862
B.	Supplies and Equipment	342	473		943,749	586,284
C.	Professional Development	58	58		160,051	71,891
D.	Instructional Leadership Support	24	24		66,228	29,748
E.	Co- and Extra-Curricular Student	34	113		93,823	140,064
F.	System Administration/Support	218	218		601,571	270,211
G.	Operations & Maintenance	1,002	1,191		2765,019	1476,245

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	1724,131	774,610
B.	Education & Library Technicians	36.00%	179,802	80,781
C.	Clerical	29.00%	117,671	52,867
D.	School Administrators	14.00%	98,804	44,390

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	1032,627	463,933
16	Adjustment for Title I Revenues	-384,820	-172,890

17	TOTALS	18186,086	8664,651
18	E.P.S. RATES	6,590	6,990

Preliminary = Adjustments will be made to these subsidy printouts throughout FY12 – not comparable to previous year(s) finalized subsidy printouts.

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	2,711.0	1,212.0	3,923.0		
	OCTOBER 2008	2,721.0	1,285.0	4,006.0		
	APRIL 2009	2,733.0	1,245.0	3,978.0		
	OCTOBER 2009	2,753.0	1,241.0	3,994.0		
	APRIL 2010	2,750.0	1,231.0	3,981.0		
	OCTOBER 2010	2,751.0	1,223.0	3,974.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	2,750.5 +	0.00	X	6,590.00	= 18,125,795.00
	9-12 PUPILS	1,227.0 +	12.50	X	6,990.00	= 8,664,105.00
	ADULT EDUC. COURSES AT .1	5.7		X	6,990.00	= 39,843.00
	K-8 EQUIV. INSTR. PUPILS	2.125		X	6,590.00	= 14,003.75
	9-12 EQUIV. INSTR. PUPILS	5.750		X	6,990.00	= 40,192.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4362	1,199.8	X .15	X	6,590.00	= 1,186,002.30
	9-12 DISADVANTAGED @ .4362	535.2	X .15	X	6,990.00	= 561,157.20
	K-8 LIMITED ENGLISH PROF.	17.0	X .500	X	6,590.00	= 56,015.00
	9-12 LIMITED ENGLISH PROF.	4.0	X .500	X	6,990.00	= 13,980.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,750.5		X	43.00	= 118,271.50
	9-12 STUDENT ASSESSMENT	1,227.0		X	43.00	= 52,761.00
	K-8 TECHNOLOGY RESOURCES	2,750.5		X	97.00	= 266,798.50
	9-12 TECHNOLOGY RESOURCES	1,227.0		X	293.00	= 359,511.00
	K-2 PUPILS	924.5	X .10	X	6,590.00	= 609,245.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					30,107,681.25
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					29,204,450.81
30	ADJUSTED TOTAL OPERATING ALLOCATION					29,204,450.81

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	220,078.00	X	101.60%	=	223,599.25
32	SPECIAL EDUCATION - EPS ALLOCATION					4,761,452.40
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	455,947.26	X	101.60%	=	463,242.42
35	TRANSPORTATION - EPS ALLOCATION					2,455,293.00
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					384,000.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					8,287,587.06
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					37,492,037.87

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD #06				
	11/01/11	NEW BUXTON ELEMENTARY SCHOOL	1,291,974.00	546,867.18	1,838,841.18
	05/01/12	NEW BUXTON ELEMENTARY SCHOOL	0.00	533,462.94	533,462.94
	SAD 6				
	11/01/11	ADDTN TO BONNEY EAGLE MIDDLE SCHO	424,966.00	37,748.81	462,714.81
	05/01/12	ADDTN TO BONNEY EAGLE MIDDLE SCHO	0.00	25,285.48	25,285.48
42	TOTAL PRINCIPAL & INTEREST		1,716,940.00	1,143,364.41	2,860,304.41
43	APPROVED LEASES FOR 2010-11 - RSU 06 / MSAD 06				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 06 / MSAD 06				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 06 / MSAD 06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,860,304.41
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				40,352,342.28

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION LOCAL CONTRIBUTION

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
BUXTON	1,268.5	31.92%	12,880,467.66		0.00		12,880,467.66			
FRYE ISLAND	0.0	0.00%	0.00		0.00		0.00			
HOLLIS	632.0	15.90%	6,416,022.42		0.00		6,416,022.42			
LIMINGTON	576.0	14.49%	5,847,054.40		0.00		5,847,054.40			
STANDISH	1,498.0	37.69%	15,208,797.81		0.00		15,208,797.81			
TOTAL	3,974.5						40,352,342.29			
			2010 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BUXTON			771,700,000	7.470	5,764,599.00		12,880,467.66	5,764,599.00	28.65%	7.47M
FRYE ISLAND			164,550,000	7.470	1,229,188.50		0.00	0.00	0.00%	0.00M
HOLLIS			491,400,000	7.470	3,670,758.00		6,416,022.42	3,670,758.00	18.24%	7.47M
LIMINGTON			330,750,000	7.470	2,470,702.50		5,847,054.40	2,470,702.50	12.28%	7.47M
STANDISH			1,099,650,000	7.470	8,214,385.50		15,208,797.81	8,214,385.50	40.83%	7.47M
TOTAL			2,858,050,000		21,349,633.50		40,352,342.29	20,120,445.00	100.00%	7.04M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	40,352,342.28	20,120,445.00	20,231,897.28
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	40,352,342.28	20,120,445.00	20,231,897.28
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			94,618.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 A D J U S T E D S T A T E C O N T R I B U T I O N			20,326,515.28
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 49.86%	STATE SHARE % = 50.14%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 49.63%	STATE SHARE % = 50.37%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	41,255,572.72		